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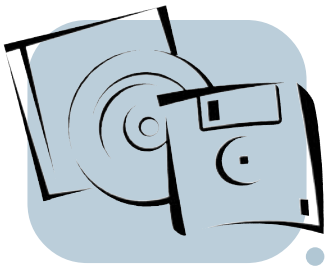
Annual Reporting of W-2 1099-R & TC-675 on Paper & Magnetic Media

Instructions for reporting W-2, 1099-R and TC-675R information



Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
(801) 297-6299
1-800-662-4335
www.tax.utah.gov

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General Information

All entities that have or are required to withhold Utah State income tax or mineral withholding tax must file an annual report with the Utah State Tax Commission. The report must be on magnetic media if the number of W2s, 1099-Rs and/or TC765Rs equals 250 or more. If the number is less than 250, the report may be submitted on either magnetic media or paper.

Filing Deadline

The deadline for submitting the required information is February 28 of the next calendar year. If this date falls on a Saturday or Sunday, the filing date is the next business day.

To request an extension of time to file, you must provide the Tax Commission with a **written** request explaining the reason(s) an extension of time is needed. The Tax Commission must receive your request no later than the regular filing date. Extension requests should be mailed to:

Annual Reconciliation – Extension Request
Utah Sate Tax Commission
210 N 1950 W
Salt Lake City UT 84134

Form 1099-R

The State of Utah does not require 1099-R (or any other 1099 series) forms to be submitted **unless** there has been Utah income tax withheld on the recipient. Any payer who withholds Utah State income tax from a recipient's retirement income is required to report this information to the Tax Commission.

Required Information

A summary of all employees or payees' compensation and Utah withholding tax or mineral withholding tax reported on forms W-2, 1099-R and TC-675R must be reported to the Tax Commission. This summary must be reported on form TC-679A for magnetic media filers, and on form TC-96R for paper filers. In addition, sufficient copies of the W-2, 1099-R and TC-675R forms must be furnished to each employee or payee to enable them to attach legible copies to their state income tax returns.

The TC-96R or TC-679A provides for the reconciliation of the withholding amounts **paid** with the amounts **reported** on employees' or payees' W2s, 1099-Rs or TC-675Rs. If the reconciliation indicates that additional money is owed to the State of Utah, the filer should prepare an Amended Employer's Income Withholding Return, form TC-96A, and pay the additional tax owed. No remittance should be made with form TC-96R or TC-679A.

Form TC-96R and TC-679A and the W-2, 1099-R or TC-675R information must be submitted together in the **same container** regardless of whether this information is reported on paper or magnetic media.

Form TC-96R is included in the Utah Withholding Tax Booklet mailed to all active withholding tax accounts at the beginning of each year or when an account is first established, unless the account pays through EFT (electronic funds transfer) or is handled through a service bureau (payroll service).

Form TC-679A is included at the end of this booklet and is available online at **tax.utah.gov**.

Penalties

There is a $50 penalty for failure to file form TC-96R or TC-679A. There is also a $50 penalty, up to a maximum of $1,000, for each failure to report an employee's W-2 or payee's 1099-R or TC-675R information, regardless of whether the information is reported on paper or magnetic media.

Retention

Employers and payers are required to retain a copy of the W-2, 1099-R and TC-675R forms, or they must be able to reconstruct the data for at least three years. The Tax Commission will not return submitted magnetic media reports and recommends the employer or payer keep a backup copy of this withholding data.

Assistance

For additional information or assistance, you may call (801) 297-7626 or our toll-free number, 1-800-662-4335 ext. 7626. Our fax number is (801) 297-7698. Written correspondence and extension requests may be mailed to:

Annual Reconciliation – Withholding Tax
Utah State Tax Commission
210 N 1950 W
Salt Lake City UT 84134-0600

Reporting Data on Paper Forms

An employer who is required to file federal W-2 information with the Social Security Administration in an electronic format must also file their Utah W-2 information with the Utah State Tax Commission in an approved electronic format. (See SSA Publication MMREF-1 for federal requirements.)

Employers or payers who are allowed to report on paper must use the approved IRS or SSA forms for W-2 and 1099-R, and the official Utah State Tax Commission form TC-675R for mineral production royalties.

Substitute Utah forms may be used upon approval from the Tax Commission. Guidelines for reporting on a substitute form may be found in Publication 99, available at **www.tax.utah.gov**. Substitute forms must be submitted for approval to:

Substitute Forms Coordinator
Utah State Tax Commission
210 N 1950 W
Salt Lake City UT 84134-3400

Where to File Paper Forms

If you are not filing on magnetic media, send all **paper forms** along with the **Form TC-96R** to:

Annual Reconciliation – Withholding Tax
Utah State Tax Commission
210 N 1950 W
Salt Lake City UT 84134-0600

Reporting Data on Magnetic Media

Authorization

Prior authorization for magnetic media reporting is not required; however, if the Tax Commission is unable to process the data, the submitter will be contacted with an explanation of the problem and given 20 days to resolve it. If the magnetic media cannot be processed, a penalty assessment may result.

Transmittal Form

Transmittal form TC-679A must accompany all magnetic media files. A substitute form is acceptable if all the data requested on the official form is provided on the substitute form. The Tax Commission is unable to process magnetic media files without the information provided on this form. Form TC-679A is included at the end of this booklet for your use and is available online at **tax.utah.gov**.

Test Tapes

Test tapes are optional and may be sent between December 1 and January 31. The transmittal form TC-679A must accompany the test magnetic media and be clearly marked as containing test data.

Corrections to Original Data

Corrections to W-2, 1099-R or TC-675R data that was already accepted and successfully processed by the state must be filed in the same format as the original. All corrections should be submitted by October 1 of the due date year.

The entire file must be completed with the correct information, not just the data fields that need the corrections. The transmittal form, TC-679A, must also accompany the corrected magnetic media and be clearly marked that it contains corrected (amended) data.

Where to File Magnetic Media

Send all **magnetic media** along with the **Transmittal form TC-679A** to:

Magnetic Media Reporting
Utah State Tax Commission
210 North 1950 West
Salt Lake City UT 84134-0600

Reporting W-2 Data

Data Record Descriptions

The Tax Commission accepts the magnetic media format used by the SSA (Social Security Administration). Therefore, a detailed description of the file layout is not attempted within these instructions. **If you are not familiar with the SSA magnetic media filing format, refer to SSA's publication MMREF-1, Magnetic Media Reporting and Electronic**

Filing. The following is a brief description of the data records. The Tax Commission processes the entire file, so the layout must follow the SSA requirements and be complete.

Submitter Record: Code RA (Required)

The Code **RA** record identifies the organization submitting the file. This is the first and only occurrence of this record on the magnetic media.

Employer Record: Code RE (Required)

The Code **RE** record identifies an employer whose wage and tax information is being reported. **Do not** create a Code **RE** record for an employer who does not have at least one employee with money to report. Every Code **RE** record must be followed by at least one Code **RW** and one Code **RS** record. Generate a new Code **RE** record each time it is necessary to change the Utah withholding account number on this record.

Employee Wage Records: Code RW (Required) Code RO (Optional)

The Code **RW** and the optional Code **RO** records supply the federal income/wage and tax information for the employees of the employer identified in the most recent Code **RE** record.

State Record: Code RS (Required for Utah)

The Code **RS** record **is required** for the State of Utah. The Code **RS** supplies state income/wage and tax information for the employees of the employer identified in the most recent Code **RE** record. The Code **RS** record must follow its related Code **RW** record and its related optional Code **RO** record. It could follow another related Code **RS** record if it is the same employee and the data is for a different state. The required fields for this record are defined later in these instructions.

All money fields are strictly numeric. They must include **dollars and cents** with the decimal point assumed (i.e., based on the position in which they appear). Do not round to the nearest dollar (example: $5,500.99 would be entered as 00000550099). Do not use any punctuation or embedded signs in any money fields. Negative (credit) money amounts are not allowed. High-order signed fields are not allowed. Right justify and zero fill all money fields. If a money field is not applicable, enter zeros.

Total Records: Code RT (Required) Code RU (Optional)

The Code **RT** and optional Code **RU** records contain the federal income/wage and tax totals for all the Code **RW** records and the optional Code **RO** records reported since the last Code **RE** record. A Code **RT** record and an optional Code **RU** record (if the optional Code **RO** record is used) must be generated for each Code **RE** record.

Final Record: Code RF (Required)

The Code **RF** record indicates the end of the file. The Code **RF** record occurs only once and **must** be the last record on file. **Do not** create a file that contains any data recorded after the Code **RF** record.

Technical Requirements – Diskette or CD

The data may be submitted on 3½-inch diskette or compact disc (CD). All diskettes and CDs (collectively referred to as discs) should be virus scanned before submission to the Tax Commission.

If the file cannot be contained on one disc, the file can be compressed using 'PKZIP.EXE.' The name of the ZIP file must be '**W2REPORT.ZIP**' and must be located in the root directory of the disc. The ZIP file must contain only one compressed file, which must be named '**W2REPORT**' (no extension). If the ZIP file spans multiple discs, then each disc must have the ZIP sequence number on the external label.

Multiple Discs

A multiple-disc file may use as many discs as needed. Only disc 1 of a multiple-disc file must begin with a Code **RA** record. Each disc after disc 1 must begin with the record that properly follows the last record on the preceding disc. For example, if disc 1 ends with a Code **RO** record, disc 2 has to begin with the related Code **RS** record. The external labels for a multiple disc file must indicate the proper sequence (e.g., Disc 2 of 3). The final disc in the series will contain the Code **RF** record.

Internal File Name

The file name for W-2 reporting is always the 8-character '**W2REPORT**'. It cannot have any other information following the file name, such as W2REPORT.DATA1. This file is in the root directory.

Character Format

The only acceptable character set for W-2 reporting is ASCII-1. No ASCII control characters (such as TAB) can be used, except the carriage return and line feeds. All characters must be alpha or numeric. All data must be in UPPERCASE letters.

Logical Record Length

Each record must be exactly 512 bytes.

Technical Requirements – Tape or Cartridge

The Tax Commission accepts tape reels, 3480 cartridges and 3490 cartridges. The data must be written on ½ inch magnetic tape in the unpacked mode. **Do not** compress tape or cartridge files.

Multiple Reels or Multiple Cartridges

Multiple reels or multiple cartridges are not acceptable. Each reel or cartridge must be a separate file (i.e., it must start with a Code **RA** record and end with a Code **RF** record).

Internal Labels

The Tax Commission accepts either non-labeled or labeled tapes or cartridges. If a labeled tape or cartridge is used, it must be IBM OS/VS STANDARD header and trailer labels. Labels cannot contain security embedded bytes. The file sequence number, located on the internal label, must be equal to '**1**' since there is only one file on the tape or cartridge.

Character Formats

The acceptable character sets for W-2 reporting are EBCDIC and ASCII-1. The Tax Commission cannot accept ASCII-2. All characters must be alpha or numeric. All data must be in UPPERCASE letters.

Logical Record Length

Each record must be exactly 512 bytes. Logical records **must not** be prefixed by record descriptor words.

Tape Density

The acceptable recording densities for tape reels are 800, 1600, and 6250 (CPI). The acceptable recording density for 3480 and 3490 cartridges is 38,000 (CPI).

Block Size

Each block of logical records must be a multiple of the logical record length. The maximum blocking factor is 45, which means the largest acceptable block size is 23,040 characters (512 x 45). Blocks **cannot** be prefixed by block descriptor words.

Layout for State Record – Code RS

For more information, see Social Security Administration Publication MMREF-1.

Location	FieldName	Length	Description and Remarks*
1-2	Record Identifier	2	Constant 'RS'.
3-4	State Code	2	Enter the appropriate FIPS postal numeric code. For Utah, enter **49.**
5-9	Blank	5	Enter blanks.
10-18	Social Security Number	9	Employee's social security number. If not available, enter zeros (0). Do not enter hyphens (-).
19-33	Employee's First Name	15	Employee's first name.
34-48	Employee's Middle Name or Initial	15	Employee's middle name or initial.
49-68	Employee's Last Name	20	Employee's last name.
69-72	Suffix	4	Enter an alphabetic suffix (e.g. JR).
73-94	Location Address	22	Employee's location address (attention, suite, room, number, etc.).
95-116	Delivery Address	22	Employee's delivery address.
117-138	City	22	Employee's city.
139-140	State Abbreviation	2	The standard FIPS postal alphabetic abbreviation. For a foreign address, leave blank.
141-145	Zip Code	5	Enter a valid ZIP code. For a foreign address, leave blank.
146-149	Zip Code Extension	4	Four-digit ZIP code extension.
150-154	Blank	5	Enter blanks.
155-177	Foreign State/Province	23	Foreign state or province.
178-192	Foreign Postal Code	15	Foreign postal code.
193-194	Country Code	2	Country code.
195-247	Blank	53	Enter blanks.
248-267	Withholding Account Number	20	Your **Utah State** withholding tax account number. This number is located on the employer's TC-96 form. It has one alpha and five numeric characters (e.g., W12345).
268-273	Blank	6	Enter Blanks
274-275	State Code	2	FIPS postal numeric code. For Utah, enter **49**.
276-286	State Taxable Wages	11	Utah taxable wages. **Right** justify and fill with zeros. Do not enter decimal points.
287-297	State Income Tax Withheld	11	Utah income tax withheld. **Right** justify and fill with zeros. Do not enter decimal points.
298-512	Blanks	215	Enter blanks.

*Unless otherwise noted, left justify and fill with blanks. If no information, leave blank.

Examples of Record Sequence

Example 1

Report for one employer with 38 employees. (**No** Code RO or RU records)

```
RA...ACE  TRUCKERS
RE...ACE  TRUCKERS
RW   38 sets of code RW
RS   and RS records
RT
RF
```

Example 2

Report for three employers. (No Code RO or RU records)

```
RA...PAYROLL SERVICES INC
RE...SMITH CANDIES
RW   25 sets of code RW
RS   and RS records
RT
RE...BUSINESS PAPER CO
RW   163 sets of code RW
RS   and RS records
RT
RE...RIGGS ROCK AND GRAVEL
RW   56 sets of code RW
RS   and RS records
RT
RF
```

Example 3

Report for three employers. (With Code RO and RU records)

```
RA...PAYROLL SERVICES INC
RE...SMITH CANDIES
RW   980 sets of code RW,
RO   RO and RS records
RS
RT
RU
RE...SMITH REFINERY
RW
RO   238 sets of code RW,
RS   RO and RS records
RT
RU
RE...BROWNS DAIRY
RW
RO   3 sets of code RW,
RS   RO and RS records
RT
RU
RF
```

Example 4

Report for one employer with 6 employees. (With Code RO and RU records)

```
RA...ACE TRUCKERS
RE...ACE TRUCKERS
RW
RO   6 sets of code RW,
RS   RO and RS records
RT
RU
RF
```

Reporting TC-675R Data

Technical Requirements – Diskette or CD

The data may be submitted on 3½-inch diskette or compact disc (CD). All diskettes or CDs (collectively referred to as discs) should be virus scanned before submission to the Utah State Tax Commission.

If the file cannot be contained on one disc, the file can be compressed using 'PKZIP.EXE.' The name of the ZIP file must be '**675RRPT.ZIP**' and must be located in the root directory of the disc. The ZIP file must contain only one compressed file, which must be named '**675RRPT**' (no extension). If the ZIP file spans multiple discs, then each disc must have the ZIP sequence number on the external label.

Multiple Discs

A multiple-disc file may use as many discs as needed. The external labels for a multiple disc file must indicate the proper sequence (e.g., Disc 2 of 3).

Internal File Name

The file name for TC-675R reporting is always the 7-character '**675RRPT**.' It cannot have any other information following the file name, such as 675RRPT.DATA1. This file is in the root directory.

Character Format

The only acceptable character set for TC-675R reporting is ASCII-1. No ASCII control characters (such as TAB) can be used, except the carriage return and line feeds. All characters must be alpha or numeric. All data must be in UPPERCASE letters.

Logical Record Length

Each record must be exactly 200 bytes.

Technical Requirements – Tape or Cartridge

The Tax Commission accepts tape reels, 3480 cartridges and 3490 cartridges. The data must be written on ½ inch magnetic tape in the unpacked mode. **Do not** compress tape or cartridge files.

Multiple Reels or Multiple Cartridges

Multiple reels or multiple cartridges are not acceptable. Each tape or cartridge must be a separate file.

Internal Labels

The Tax Commission accepts either non-labeled or labeled tapes or cartridges. If a labeled tape or cartridge is used, it must be IBM OS/VS STANDARD header and trailer labels. Labels cannot contain security encoded bytes.

The file sequence number, located on the internal label, must be equal to '1' since there is only one file on the tape or cartridge. The internal labels must be 17 characters and the first character cannot be numeric. On the TC-675R tape or cartridge, first level, the label must say 'TC-675R'; the remainder of the label is your choice.

Character Formats

The acceptable character sets for TC-675R reporting are EBCDIC and ASCII-1. All characters must be alpha or numeric. All data must be in UPPERCASE letters.

Logical Record Length

Each record must be exactly 200 bytes. Logical records **must not** be prefixed by record descriptor words.

Tape Density

The acceptable recording densities for tape reels are 800, 1600 and 6250 (CPI). The acceptable recording density for 3480 and 3490 cartridges is 38,000 (CPI).

Block Size

The largest acceptable block size is 32,600. Blocks **cannot** be prefixed by block descriptor words.

Layout for TC-675R Payer Record

Location	Field Name	Length	Description and Remarks*
1	Record Identifier	1	Constant 'P'.
2-7	Utah State Account	6	**Utah** Royalty withholding tax account number. It has one alpha and five numeric characters (e.g., R12345). This number is located on the payer's TC-96R form.
8-31	Name	24	Enter payer's name.
32-56	Address 1	25	Enter first line of the payer's address.
57-81	Address 2	25	Enter second line of the payer's address.
82-96	City	15	Payer's city.
97-98	State	2	Standard FIPS postal alphabetic abbreviation.
99-107	Zip Code or Postal Code	9	Enter a valid ZIP code or use this field for the Foreign Postal code, if applicable.
108-111	Zip Code Extension	4	Four-digit ZIP code extension. Do not include the hyphen (-).
112-120	Federal ID (EIN)	9	Federal Employer Identification Number.
121-124	Tax Year	4	Enter the tax year being reported (e.g., 2001).
125-200	Blank	76	Enter blanks.

*Unless otherwise noted, left justify and fill with blanks. If no information, leave blank.

Layout for TC-675R Recipient Record

Location	Field Name	Length	Description and Remarks*
1	Record Identifier	1	Constant 'R'.
2-10	ID Number (SSN or EIN)	9	Recipient's SSN or Federal Employer Identification Number. Do not enter hyphens (-).
11-23	Tax Withheld	13	**Utah** Royalty withholding tax amount. **Right** justify and fill with zeros. Do not enter decimal points.
24-36	Payment	13	Mineral Production payments made to the recipient during the year. **Right** justify and fill with zeros. Do not enter decimal points.
37-87	Blank	51	Enter blanks.
88-112	Recipient's Name	25	Recipient's name.
113-137	Address 1	25	Recipient's address.
138-162	Address 2	25	Recipient's address.
163-177	City	15	Recipient's city.
178-179	State	2	Standard FIPS postal alphabetic abbreviation.
180-188	Zip Code or Postal Code	9	Enter a valid ZIP code or use this field for the Foreign Postal code, if applicable.
189-192	Zip Code Extension	4	Four-digit ZIP code extension. Do not include the hyphen (-).
193	Entity Type	1	Enter one of the following recipient entity types: '**C**' if Corporation, '**I**' if Individual, '**P**' if Partnership.
194-197	Tax Year	4	Enter the tax year being reported (e.g., 2001).
198-200	Blank	3	Enter blanks.

*Unless otherwise noted, left justify and fill with blanks. If no information, leave blank.

Reporting 1099-R Data

Data Record Descriptions

The Tax Commission accepts the magnetic media format used by the IRS (Internal Revenue Service). Therefore, a detailed description of the file layout is not attempted within these instructions. **If you are not familiar with the IRS magnetic media filing format, refer to IRS's Publication 1220, Specifications for Filing Forms 1098, 1099, 5498 and W-2G Magnetically or Electronically.** The following is a brief description of the data records. The Tax Commission processes the entire file, so the layout must follow the IRS requirements and be complete.

Transmitter Record: Code T (Required)

The Code **T** record identifies the entity transmitting the file. This is the first record on the file layout. There can be only one file and one Code **T** record on the magnetic media. Multiple files or multiple Code **T** records cannot be processed.

Payer Record: Code A (Required)

The Code **A** record identifies the payer making the payments. Every Code **A** record must be followed by at least one Code **B** record. A Code **A** record must be generated every time it is necessary to change to a different form type code. The State will process only 1099-R forms with the form type code of **9** in position 27. All other form type codes will be skipped.

Payee Record: Code B (Required)

The Code **B** record contains the payment data from the information forms (1099R). Form 1099-R data for Utah is contained in the Code **B** record in positions 663-746. The Tax Commission processes the entire record, so the layout must follow the IRS requirements and be complete.

End of Payer Record: Code C (Required)

The Code **C** record consists of the total number of payees and the totals for the payment amount fields filed by a given payer and/or a particular form type code. For each Code **A** record and group of Code **B** records on the file there must be a corresponding Code **C** record written after the last Code **B** record.

State Totals Record: Code K (Optional)

The Code **K** record contains the total number of payees and the totals for the payment amount fields by a given payer for a given state. This code is used when a state has approval from the IRS to participate in the Combined Federal/State Filing Program. The state of Utah is not in the combined program, so the Code **K** record is not required. The code could be present in the file if the file contains information for other states.

End of Transmission Record: Code F (Required)

The Code **F** record is a summary of the number of payers in the entire file. The Code **F** record must be written after the last Code **C** record (or last Code **K** record, when applicable) and must be the last record on the file.

Technical Requirements – Diskette or CD

The data may be submitted on 3 ½-inch diskette or compact disc (CD). All diskettes and CDs (collectively referred to as discs) should be virus scanned before submission to the Tax Commission. **Do not** compress diskette or CD files.

Multiple Discs

If a file cannot be contained on one disc, multiple discs can be used. Only disc 1 of the multiple-discs must begin with a Code **T** record. Each disc after disc 1 must begin with the record that properly follows the last code record on the preceding disc. The external labels for multiple-discs must indicate the proper sequence (e.g., Disc 2 of 3). The final disc in the series will contain the Code **F** record.

Internal File Name

The file name for 1099-R reporting is always the six-character **'IRSTAX'**. It cannot have any other information following the file name, unless it is a multiple-disc file. A three-digit extension within the filename can be used if more than one disc is needed (e.g., IRSTAX.001, IRSTAX.002).

Character Format

The only acceptable character set for 1099-R reporting is ASCII-1. No ASCII control characters (such as TAB) can be used, except the carriage return and line feeds. All characters must be alpha or numeric. All data must be in UPPERCASE letters.

Logical Record Length

Each record must be exactly 750 bytes. Logical records **must not** be prefixed by record descriptor words.

Technical Requirement – Tape or Cartridge

The Tax Commission accepts tape reels, 3480 cartridges and 3490 cartridges. The data must be written on ½ inch magnetic tape in the unpacked mode. **Do not** compress tape or cartridge files.

Multiple Reels or Multiple Cartridges

Multiple reels or multiple cartridges are not acceptable. Each reel or cartridge must be a separate file (i.e, it must start with a Code **T** record and end with a Code **F** record).

Internal Labels

The Tax Commission accepts either non-labeled or labeled tapes and cartridges. If a labeled tape or cartridge is used, it must be IBM OS/VS STANDARD header and trailer labels. Labels cannot contain security embedded bytes. The file sequence number must be equal to '1', since there is only one file on the tape or cartridge.

Character Formats

The acceptable character sets for 1099-R reporting are EBCDIC or ASCII-1. The Tax Commission cannot accept ASCII-2. All characters must be alpha or numeric. All data must be in UPPERCASE letters.

Logical Record Length

Each record must be exactly 750 bytes. Logical records **must not** be prefixed by record descriptor words.

Tape Density

The acceptable recording densities for tape reels are 1600 and 6250 (BPI). The acceptable recording density for 3480 and 3490 cartridges is 37,871 (CPI), 75,472 (CPI) or 3590 (CPI).

Block Size

Each block of logical records must be a multiple of the logical record length. The maximum blocking factor is 43, which means the largest acceptable block size is 32,250 characters (750 x 43). Blocks **cannot** be prefixed by block descriptor words.

Layout for State Information – Code B

For more information, see IRS Publication 1220.

Location	Field Name	Length	Description and Remarks*
1-662		662	Follow the IRS instructions in Publication 1220.
663-664	State Indicator	2	Enter the standard FIPS postal alphabetic abbreviation **UT**.
665-670	Withholding Account Number	6	Your **Utah State** withholding tax number. It has one alpha and five numeric characters (e.g., W12345).
671-683	State Distribution	13	Enter the amount of the gross taxable distribution to the payee. **Right** justify and fill with zeros. Do not enter decimal points.
684-722	Blanks	39	Enter Blanks.
723-734	State Tax Amount Withheld	12	Utah income tax withheld. **Right** justify and fill with zeros. Do not enter decimal points.
735-746	Local Tax Amount Withheld	12	Not required for Utah. **Right** justify and fill with zeros.
747-750	Blanks	4	Enter Blanks.

*Unless otherwise noted, left justify and fill with blanks.

Clear form

NOTE: This form can be filled in using your computer keyboard. You will then need to print it and mail it to the Tax Commission.

Utah State Tax Commission
210 North 1950 West • Salt Lake City, UT 84134 • www.tax.utah.gov

Transmitter Report of Magnetic Media Filing for Tax Year _____

TC-679A
Rev. 9/02

1. Name of transmitter

Address

City | State | Zip code

Office Use Only

2. Name of person to contact about this magnetic media file

Address

City | State | Zip code

Office Use Only

3. Telephone number of contact person

4. Number and type of media:
_____ Magnetic tape(s)
_____ Cartridge(s)
_____ CD(s)
_____ Diskette(s)

5. Type of submission (check one only):

	W-2s	1099-Rs	TC-675Rs
Original	☐	☐	☐
Corrected (amended)	☐	☐	☐
Test	☐	☐	☐

Tapes and Cartridges Only

A.
☐ Non-label, or
☐ IBM OS/VS Standard Label
Tape name if labeled: _____

B. Character Set:
☐ EBCDIC
☐ ASCII

C. Tape Density:
☐ 800 ☐ 6250
☐ 1600

D. Block Size:
_____

Summary of Employers Included on Magnetic Media

Name of Employer	Utah Withholding Account Number	Number of Forms	Total Utah Wages per W-2s, 1099-Rs or TC-675Rs		Total Utah Withholding per W-2s, 1099-Rs or TC-675Rs		Total Withholding Reported and Paid to Utah during Year	
			$		$		$	

Attach additional pages if needed to report all employees included on the magnetic media.

IMPORTANT: To protect your privacy, use the "Clear form" button when you are finished.

Clear form